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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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August 25, 2006

Sherman George, Fire Commissioner & Chief
St. Louis Fire Department
1421 N. Jefferson Avenue
St. Louis, MO 63106-2100

RE: Citywide Overtime Review - Department of Public Safety, Fire Department -
(Project # 2006-33)

Dear Chief George:

Enclosed is a report of our overtime review of the Department of Public Safety - Fire Department for the period December 2005 through January 2006. The objectives of this review were to determine if risks were effectively and efficiently managed to ensure:

- The accomplishment of established objectives and goals.
- Compliance with applicable laws, regulations, policies and procedures.
- The safeguarding of assets.
- The reliability and integrity of financial and operational information.
- The economic and efficient use of resources.

Our fieldwork was substantially completed on May 9, 2006. Management's responses to the observations and recommendations noted in the report were received on August 22, 2006 and have been incorporated in the report.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the International Standards for Professional Practice of Internal Auditing.

If you have any questions, please contact me at (314) 613-7410.

Respectfully,

Mohammad H. Adil, CPA
Internal Audit Manager

Enclosure

Cc: Honorable Darlene Green, Comptroller
Samuel J. Simon, Director of Public Safety
Cynthia Dixon, Fiscal Services Manager
Ronald Smith, Operations Manager – Office of the Mayor



CITY OF ST. LOUIS

ST. LOUIS FIRE DEPARTMENT

CITYWIDE OVERTIME REVIEW

PROCESS REVIEW

DECEMBER 2005 THROUGH JANUARY 2006

PROJECT #2006-33

DATE ISSUED: AUGUST 25, 2006

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

EXECUTIVE SUMMARY

Purpose

We have completed a review of the St. Louis Fire Department for the period December 2005 through January 2006. Our purpose was to determine if risks were effectively and efficiently managed to ensure:

- The accomplishment of established objectives and goals.
- Compliance with applicable laws, regulations, policies and procedures.
- The safeguarding of assets.
- The reliability and integrity of financial information.
- The economic and efficient use of resources.

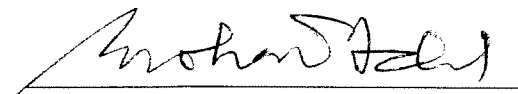
Conclusion

The opportunity exists for the St. Louis Fire Department to improve controls and the efficiency and effectiveness of the fiscal operations. The following are observations resulting from our review:

1. Opportunity to Operate within Budget Constraints.
2. Opportunity to Update Policies and Procedures for Processing Payroll and Overtime.
3. Opportunity to Properly Document Attendance.
4. Opportunity to Reconcile Attendance Records.
5. Requests and Authorization to Work Overtime Untimely Prepared and Documented.

Each of these observations is discussed in more detail in the *Detailed Observations, Recommendations and Management's Responses* section of this report.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the International Standards for Professional Practice of Internal Auditing.



Mohammad H. Adil, CPA
Internal Audit Manager

August 25, 2006
Date

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1-2
Management's Responses	2
OBSERVATIONS	
Status of Prior Observations	3
Summary of Current Observations	3-4
DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES	
	5-13

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

INTRODUCTION

Background

The Fire Department employs over 600 uniformed fire suppression personnel and 135 emergency medical personnel. These personnel are stationed at 30 engine houses, the Fire Department Shop, Fire Department Headquarters, and the Bureau of Emergency Medical Services administrative offices. Fifty-eight fire suppression personnel are stationed at Lambert International Airport. An additional 21 tenured personnel was transferred to the Airport in October 2005. Sixty-four civilian employees, including 32 dispatchers, also occupy positions at the Fire Headquarters and BEMS.

Purpose

The purpose of our review was to determine if risks were effectively and efficiently managed to ensure:

- The accomplishment of established objectives and goals.
- Compliance with applicable laws, regulations, policies and procedures.
- The safeguarding of assets.
- The reliability and integrity of financial and operational information.
- The economic and efficient use of resources.

Scope and Methodology

We confined the review to evaluating controls for overtime during the period December 2005 through January 2006. Our procedures included inquiries of management and staff, observations of relevant processes, and reviews for compliance with policies and procedures, as well as applicable laws and regulations. We performed limited tests of controls, followed up on prior audit observations and other procedures considered necessary. Our fieldwork was substantially completed on May 9, 2006.

Exit Conference

We conducted an exit conference at the Fire Department Headquarters on June 29, 2006. The Fire Department was represented at the exit conference by: Fire Chief Sherman George; Deputy Chief William Erker; Captain Michael Richardson; Deputy Chief Charles Coyle; Chief Robert Hardy; Sue Degunia, Payroll Manager; Cynthia Dixon, Fiscal Services Manager; Sheree Simon, Dispatcher; and Gladys White, Payroll Specialist II.

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006**

INTRODUCTION

The Internal Audit Section (IAS) was represented by Mohammad Adil, Audit Manager, Ishmael Ikpeama, Audit Supervisor, and Dorothy Middleton, Auditor-in-Charge.

Management's Responses

We received management's responses to the observations and recommendations identified in this report from the Fire Department on August 22, 2006. These responses have been incorporated into this report.

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

OBSERVATIONS

Status of Prior Observations

We followed up on the observation included in the audit report issued October 29, 2001. IAS observed that the previous recommendation to establish written policies and procedures for processing and recording payroll has not been implemented. This observation is repeated in this report (see Observation #2).

Summary of Current Observations

We noted several control strengths in the processing and recording of overtime that contribute to the successful operations of the department. These included, but were not limited to the following:

- Payroll for the Fire Department and the Bureau of Emergency Medical Services (BEMS) is processed by the Payroll Supervisor, Payroll Specialist I, and the Receptionist. All are experienced employees and are knowledgeable of the *City's Payroll Manual*, *Administrative Regulation No. 134*, and the *Fair Labor Standards Act (FLSA)* payroll reporting requirements.
- The department has developed and communicated an overtime policy to its employees. This policy addresses; eligibility / priority, authorization, restrictions, and efforts to reduce overtime. All personnel are encouraged to review scheduled leave and to make additional efforts to balance staffing to reduce overtime requirements.
- The *Daily Time Sheets* are certified for accuracy by an appropriate supervisor.
- Personnel are required to have requests for overtime authorized by an appropriate supervisor.
- The department receives some reimbursements for overtime hours worked during special events. The department has received \$56,454 as of January 2006.
- Bi-monthly reports on overtime activity are generated for management's review.

We made recommendations for the following observations, which if implemented, could improve the effectiveness and efficiency of the controls and fiscal operations:

1. Opportunity to Operate within Budget Constraints.
2. Opportunity to Update Policies and Procedures for Processing Payroll and Overtime.

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006**

OBSERVATIONS

3. Opportunity to Properly Document Attendance.
4. Opportunity to Reconcile Attendance Records.
5. Requests and Authorization to Work Overtime Untimely Prepared and Documented.

Each of these observations is discussed in more detail in the *Detailed Observations, Recommendations and Management's Responses* section of this report.

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES

1. Opportunity to Operate within Budget Constraints

The Fire Department has exceeded the fiscal year 2006 budget of \$715,000 for overtime. Actual expenditures as of February 2, 2006 were \$1,958,965 or \$1,243,965 over budget, and 83% or \$885,810 over prior year's expenditures. We also noted that during the last three (3) years, budget requests were reduced by the Budget Division.

IAS learned that the following factors contributed to the excessive overtime:

- a) The Fire Department represents the largest City department with over 600 uniformed fire suppression personnel and 135 emergency medical personnel.
- b) The department's overtime budget request of \$1,399,000 was reduced by \$684,000 by the Budget Division.
- c) Under Fair Labor Standards Act (FLSA), the department is required to pay the firefighter's overtime. The department estimated that, except for regular overtime, \$220,000 for BEMS and \$421,000 for the Fire Department was required under FLSA.
- d) Additional overtime was needed for the training of 23 positions. Thirteen (13) weeks of training was required and authorized.
- e) Twenty-one (21) positions were transferred to the Airport in October 2005 to cover the Airport expansion project.
- f) One hundred thirty-five (135) members participated in National Incident Management System (NIMS) training which was not included in the budget.
- g) Employee turnover at BEMS is high. Approximately two (2) to three (3) employees leave the department each pay period.
- h) The department is required to be available for special events held by the City and some companies. However, the department does receive some reimbursements.

Recommendation

We recommend that the Fire Department take additional steps to ensure that overtime expenditures are within the budget. We recommend that management consider the following:

- a) Analysis of major events and staffing requirements. The requirements, including the items noted above, should be considered in the preparation of the budget and communicated to the Budget Division.
- b) Management analysis to evaluate employees' overtime and reasons.
- c) Hiring additional permanent personnel.

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES

1. Continued...

Management's Response

- a) *The St. Louis Fire Department is responsible for a total of Nine Hundred and nine employees. The department is comprised of Six Hundred and thirty-one uniformed Firefighters, and One Hundred and thirty-four licensed medics, Thirty-four communication dispatchers, and Forty-four civilians. Seven Hundred and Thirty-nine of these employees are eligible for overtime according to the Payroll Ordinance #66272. These individuals are responsible for responding to emergencies upon request. As stated in the opening comments, the Fire Department has a legal requirement of \$661,000, each fiscal year, complying with the Fair Labor Standards Act (FLSA). The cost breakdown is Four Hundred and twenty-one thousand dollars (\$421,000) for firefighters and Two Hundred and Twenty-one thousand dollars (\$220,000) for Emergency Medical Services personnel. In FY'06 budget request for overtime was One Million Three Hundred and ninety-nine thousand dollars (\$1,399,000). Upon approval of the budget, the overtime allocation was Seven Hundred and Fifteen Thousand (\$715,000). After the FLSA requirement, a balance remains in the amount of \$23,000 to cover emergency operation for the fiscal year which averages \$31.12 for each eligible employee for fiscal year.*

Special events and emergencies are considered in the budget process, however, cannot always be assessed during the budget processing period. Events such as Fair St. Louis and Mardi Gras are events that would present an opportunity for reasonable assessment. However, the events such as Homeland Security Exercises, disaster drills, and a state of emergency cannot be pre-assessed. Usually, these events are not prescheduled and the manpower is determined during the planning process which doesn't coincide with the budgeting process. A significant amount of overtime cost as related to the events is reimbursed through various agencies, however, not reallocated to the overtime line item.

- b) *Overtime is used for adequate staffing in emergencies, events, training, and disasters. The overtime documentation states the reason for the utilization of the overtime. Example: If a medic unit is dispatched to a car accident at the end of a shift before they are relieved, then the unit must respond. The unit then responds to the scene and provides appropriate patient care and transport to a medical facility. The employees do not abandoned the patient but remains at the facility until patient report is given to the nurse or doctor. This activity results in late overtime and when payroll receives the overtime ticket, it will reflect "late trip." These are emergency situations that cannot be avoided.*

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES

1. Continued...

- c) *One known remedy to reduce overtime is by hiring permanent employees. The normal process for hiring firefighters is when the department is (7) over the table of organization, the interview process commences seeking (20) probationary firefighters. In FY'06, the department was required to staff the new fire house at the Airport with (18) firefighters and (3) captains totaling (21) employees which reduced staffing significantly. Although, we hired (72) probationary firefighters over the past fiscal year, there is a 12-week training period and these members are new which means the department is not working full force. This requires additional overtime. Also, in FY'06, the overtime cost was incurred due to the inability to hire adequate staffing during Court proceedings under the normal processes. Upon the Court's decision, the order stated that only (20) recruits were to be hired and only (12) graduated from that class.*

Employee turnover for EMS is continuous due the separations for better working conditions such as higher salaries, less hours, benefits, etc. and averages 2 to 3 people per pay period. Fire Suppression's turnover rate averages (1) person per pay period as a result of various types of separations due to resignations, retires, illness, etc. The combination results are at least (5) people per pay period.

Auditor's Comment

We are of the opinion that our recommendations above will provide Fire Department with additional tools to better manage its overtime expenditures.

2. Opportunity to Update Policies and Procedures for Processing Payroll and Overtime

An observation in the IAS' report issued October 29, 2001, revealed that the Fire Department did not have written procedures for processing and recording payroll, including overtime. Through inquiries, we learned that written procedures have not been developed and approved by management. However, the department has developed and communicated an overtime policy to its employees. This policy addresses: eligibility / priority, authorization, restriction, and efforts to reduce overtime. The department has also established procedures for the use of a *Daily Log* or *Roll Call* sheet to indicate personnel reporting for work and personnel off duty. However, there are no written procedures for processing payroll and standard forms used in authorizing and documenting overtime.

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006**

**DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES**

2. Continued...

We also noted that several forms were used by the department to document and authorize overtime hours worked, yet the forms were not consistently and properly used by all employees.

Adequate and up-to-date written procedures are necessary to ensure that important functions are consistently performed in accordance with management's intentions and sound internal control principles. Written procedures also assist in the training of new employees.

Recommendation

We recommend that management establish and implement the recommendations addressed in the October 29, 2001 audit report. We also recommend that the procedures be updated to include standard forms and the processes for requesting and authorizing overtime.

Management's Response

The Fire Department is using new procedures as a result of the 2001 Audit. Some procedures and processes are in the forms of Executive Memos and/or SOPs. In consideration of the volume of employees whose payroll must be prepared bi-weekly, the workload is voluminous and the transactions are different than a traditional office. This office has the responsibility of both Human Resources and Payroll. The daily transactions include shift pay, on call pay, jury duty, military leave, FLSA, FLMA, Vacation Leave, Sick Leave, position requisitions, disciplinary action reports, etc. The firefighters work 24-hr shifts and EMS, 12-hr shifts which require copious calculations, documentation, reporting, and payroll distribution. The department depends extensively on the Department of Personnel's manuals.

The Fire Department is working to formalize, clarify, and improving the existing policies and procedures.

3. Opportunity to Properly Document Attendance

IAS learned that *Roll Call* sheets were used to report the attendance and overtime for Firefighters, EMS Technicians, and Paramedics. According to the department's policies and procedures, employees were required to initial the sheets. The City's *Administrative*

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES

3. Continued...

Regulation No. 134 also requires that daily attendance records for overtime-eligible employees be maintained.

We randomly selected 35 of the *Roll Call* sheets to review and found that eight (8) employees were missing from the sheets. The lack of proper attendance records increased the risk that overtime compensation may be paid for hours not worked. We estimated that approximately \$1,220, excluding shift differential, was paid in overtime compensation to employees missing from the *Roll Call* sheets.

We also found that *Daily Group Attendance* sheet for one (1) employee for the pay periods ending January 7, 2006 and January 21, 2006 were not initialed by the employee.

Our review was limited to only two (2) pay periods. Based on the number of irregularities observed during these periods, the risk exists that there may be some serious problems with overtime, and that some employees may not be entitled to overtime compensation.

Recommendation

We recommend that management implement controls to ensure that all employees document daily attendance in accordance with established laws and regulations, and management's policies and procedures.

Management's Response

Overtime is not paid from the Daily log (Roll Call Sheet). The procedure is that the Deputy Chief contacts an employee to work overtime, he or she then records the employee as being on overtime, regular or recall. The Deputy Chief then signs the record and forward to payroll every morning.

Auditor's Comment

We recommend that management implement controls to ensure that all employees document daily attendance in accordance with established laws and regulations, and management's policies and procedures.

CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006

DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES

4. Opportunity to Reconcile Attendance Records

The Fire Department reports its overtime hours on *Daily Group Attendance*, *Daily Time* and *Daily Overtime Record* sheets. We found that the hours were not consistently reported on all forms, and that reviews of these attendance records to leave requests were not performed for completeness and accuracy. The lack of reconciliation increases the risk that errors and irregularities may not be timely detected and corrected. IAS noted the following irregularities:

- a) Two (2) employees at engine house #8 (Airport) received overtime, yet were listed as on leave on the *Roll Call* sheets. Subsequent review of the *Daily Time* sheets also revealed that the employees were on leave. Based on our review, payroll adjustment forms were processed in April 2006 to reimburse the City for \$125.43 and \$246.45 for the respective pay periods 12/24/05 and 1/21/06.
- b) The *Daily Time* sheets for two (2) employees were not completely prepared. There was no indication that the employees reported in for work in accordance with *Regulation No. 134*. Through inquiry, we learned that there was an oversight during the preparation of the time sheet. The time sheet was subsequently adjusted to include proper reporting for four (4) other employees. We were informed that the second employee was not scheduled to work.
- c) One *Daily Group Attendance* sheet reported an employee on holiday January 2, 2006, yet the employee received eleven (11) hours of overtime pay based on the *Daily Overtime Record* sheet. The attendance sheet was not adjusted to include the eleven (11) hours requested to work overtime.
- d) The *Daily Group Attendance* sheet reported four and a half (4.5) hours of overtime on January 4, 2006, yet the employee's request was for four (4) hours. The attendance sheet was not updated to include the thirty (30) minutes late trip.
- e) One *Daily Group Attendance* sheet reported an employee on vacation on January 17, 2006, yet ten and one-half (10.5) hours in overtime hours were requested for this date. Through inquiries, we found that the request form was prepared in error and not timely corrected. The request form was corrected by the Payroll Specialist on May 2, 2006.
- f) One *Daily Overtime Record* sheet reported fourteen (14) hours in overtime for one employee. The hours were not recorded on the *Daily Group Attendance* sheet.

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006**

**DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES**

4. Continued...

- *written requirements for signed, not just initialed, time sheets and related work records, and*
- *written procedures for payroll personnel to verify that reported work hours are correct.*

Currently, the documenting tools and processes are being reviewed for efficiency and effectiveness.

5. Requests and Authorization for Overtime Hours Worked Untimely Prepared and Documented

We learned that overtime must be authorized by management and documented. Authorization of overtime helps to reduce cost and employees' tendencies to rely on overtime as a base of income and further perpetuate overtime.

Our review of the department's *Overtime Documentation and Request for Compensation* forms revealed that the forms were not timely prepared and approved by management. We observed twenty (20) instances in which five (5) employees who worked overtime and the *Overtime Documentation and Request for Compensation* forms were not prepared timely and documented. Several forms were prepared and approved five (5) days to one (1) month after the hours were worked.

Recommendation

We recommend that management implement procedures to ensure that all requests for payments for overtime hours worked be timely documented.

Management's Response

Please note that the Overtime Documentation and Request Form is not a request for authorization to work overtime; it is a request for compensation for overtime already approved and worked.

The Fire Chief has a responsibility to assure manpower coverage at all times. The policy states that if a person is contacted for overtime, they must respond immediately. Overtime is determined by the Deputy Chiefs who are also responsible for contacting the members.

**CITY OF ST. LOUIS
DEPARTMENT OF PUBLIC SAFETY - ST. LOUIS FIRE DEPARTMENT
CITYWIDE OVERTIME REVIEW
DECEMBER 2005 THROUGH JANUARY 2006**

**DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES**

5. Continued...

This policy constitutes pre-approval of the overtime. On Call and pager constitutes pre-approved overtime because the employees must deploy upon contact. The Fire Department is an emergency service and operates 24-hours per day, all year long. The Deputy Chiefs and/or supervisors have the authority to approve overtime through contact.

Due to the shifts schedules, the employee may not return to work for four days and if they are on vacation, the request for compensation may not be received until their return. However, the overtime has been approved and submitted by the Deputy Chief or his or her designee. These employees provide all types of services which require unusual hours, such as maintaining communication systems, medic unit computers, multi-alarms, etc. which require different reports and reporting mechanisms. The Fire Department is unique in its service because of the nature of its business: a 24-hr emergency service, all year long with employees who are required to work shifts that are quite different than the traditional regular hours of 8am – 5pm, off weekends and holidays. It is imperative that these services are provided all of the time and in a manner that sustains a “state of readiness.”

The department is currently reviewing the various documentation tools and processes to continually make improvements.

In conclusion, we are currently reviewing overtime records to assure that the overtime is being processed and applied appropriately. We have found that we need additional employees to perform sensitive functions such as EMS Billing and Payroll. These areas must be compliant with the HIPPA (Health Insurance Portability and Accountability Act) legislation enacted in 1996. To assure compliance, it is necessary to assign certain people and requires a large number of hours to support the systems and secure the information that is used to generate the ambulance bills. EMS Billing generates over \$6 million dollars per year. Due to the lack of ability to access the appropriate computer hardware and software has resulted in placing qualified individuals in the field every day to collect and disseminate this data. Verizon Wireless discontinued its services worldwide that provided the wireless access cards that would transmit the data electronically.

In addition, the Fire Department's fiscal section has been directed to conduct a 10-year review of overtime.